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## ST. MATTHEW FROM AN ACCOUNTING PERSPECTIVE

by  
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St. Matthew is the patron saint of accountants, tax collectors, bankers, customs officers and security guards. He was originally called Levi; however, this follower of Jesus took the name Matthew-the gift of Yahweh-when called to be a disciple. St. Matthew's feast day is celebrated on September 21st.

### The Conversion

Other than what is recorded in the Bible-that he was a tax collector by profession-very little is known of the life of St. Matthew with the exception that he authored a gospel [Attwater, 1993]. He was the son of Alphaeus, worked as a publican-tax collector-for the Romans in Capernaum, and was of the Jewish race. Then, a conversion occurred as St. Matthew left the despised tax collector profession at the call of Jesus to be a disciple. Thus, St. Matthew the tax collector, turned disciple. As a result, St. Matthew's old trade was traded-in for a new service. The accountant was promoted to evangelist, and his ledgers and registers gave way to his gospel. He became a follower of Jesus.

### The Gospel of St. Matthew

The Gospel of St. Matthew was written many years ago. Farmer [1978] submits this gospel was written in the second half of the first century. According to Eliade [1987], it was probably written in the last quarter of the first century in Syrian Antioch. Others estimate St. Matthew authored his gospel between the years 40 and 50 in Palestine [Catholic Information Network, 1996]. A 1997 report [Catholic Online] reflects that the gospel was composed in Aramaic-the Hebrew tongue-between 42 and 50, or even later, yet prior to 70. Thus, there is a fair amount of consistency among the four

sources as to when the Gospel of St. Matthew was written.

### The Tax Collector

Eliade [1987] reports that, during St. Matthew's time, tax collectors were viewed as serious sinners. Private entrepreneurs purchased the right from the government to collect taxes. These aggressive businessmen were able to generate enormous profits to the detriment of the public.

The Catholic Information Network [1996] reveals similar thoughts regarding tax collectors during the first century. Most people living in those early years disliked the tax collectors. In the land of Palestine, tax collectors were quick to bully people and falsify records. Although a few tax collectors were mild and honest, they were still viewed as being legally impure and social outcasts. Customs and road tolls were calculated and collected based on an unclear tariff that enabled the customs officer to exercise a degree of profitable freedom. This trade was extremely lucrative and highly pursued. The character of the officer determined how honestly or dishonestly the trade was practiced.

### The Accountant

Through the years, accountants and accounting have been characterized by many people as being overly boring and technical, as well as filled with endless amounts of details, numbers and exact procedures. Thus, the elements of flair, humor and side stories appear to be missing from the tell-it-like-it-was accounting profession. The Gospel of St. Matthew reflects some of these characteristics associated with accountants.

St. Matthew's gospel, through the eyes of Farmer [1978], is extremely correct and concise; moreover, such style makes it indeed suitable for public reading. Biblical scholars

at Catholic University [1967] observe that St. Matthew's writing style is dry and spare while covering only the doctrinal points at issue. In recording the events of his time, St. Matthew retained a common source in its direct, original simplicity. The refining hand of St. Matthew is reflected nicely through his solid, workmanlike-to the point of being elegant-use of the Greek language. In addition, portions of his gospel are overflowing with details.

St. Matthew's gospel is a structured presentation of sermons and discourses. The Catholic Information Network [1996] describes the Gospel of St. Matthew as being very orderly and nearly ledger-like. St. Matthew's mathematical tendencies are visible with a specific arithmetical neatness: five talents-unit of money-(ch. 25); five loaves (ch. 14); five disputes with the Pharisees (chs. 12, 15, 16, 23); seven principal divisions that comprise his gospel; seven parables of the Kingdom (chs. 13, 21, 25); probable number of seven Beatitudes (ch. 5); seven woes of the Pharisees (ch. 23); seven invocations of the Lord's Prayer (chs. 6, 7, 11, 18). On the financial side, St. Matthew includes the coverage of the Temple tax incident in his gospel replete with the technical issues of indirect tax and poll tax (ch. 17). St. Mark and St. Luke fail to include the Temple tax incident in their gospels. Thus, this is a sign of the customs officer's-St. Matthew's-special knowledge of finances and unique way of seeing things.

### The Stereotype

While some people debate whether accounting is an art or a science, Farmer [1978] observed how St. Matthew has been depicted in works of art. Paintings of St. Matthew reflect characteristics that are many times attributed to accountants. In his role

of evangelist, he is presented as a gospel writer positioned at his desk with an angel guiding his writing hand or holding his ink container. As an Apostle, St. Matthew is presented with a money bag or slotted-top money box in hand. Painting from the late Middle Ages portrayed St. Matthew donning eye glasses as a means of aiding him in the reading of his books of account. Thus, St. Matthew was viewed as accountant-like by the artists.

### Conclusion

The Gospel of St. Matthew (ch. 6) refers to the birds in the sky who do not sow or reap, and never did a day's calculation while on earth. St. Matthew put this into practice as he surrendered his worldly possessions to become one of the twelve Apostles. He left the tax collecting business and never returned to it. Yet, accounting survived as the Gospel of St. John (ch. 13) reports that Judas kept the accounts for the twelve Apostles.

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